April 24, 2015

To: Mr. Roger Wilkins AO, FATF President
By email

Joint NPO Comments on
FATF Draft Best Practices Paper on Combating the Abuse of Non-Profit Organisations
(RECOMMENDATION 8)
Draft as of March 2015

Introduction

The undersigned nonprofit organizations (NPOs), representing 70 organizations in 28 countries, coming from different backgrounds (human rights, social service, donor community etc) appreciate the opportunity to comment on the draft Best Practices Paper (BPP) on Combating the Abuse of Non-Profit Organisations for FATF Recommendation 8 (R8) and the ongoing engagement between FATF and the NPO sector on this important issue. These comments reflect our recommendations on the major themes in the draft. More detailed and technical comments may be submitted by individual organizations, some of which are signatories to this letter.

We reiterate that our desire to improve the BPP does not constitute an endorsement of R8 itself. We stress our concerns with the premise of FATF R8 and the Interpretive Note (IN) that the NPO sector is "particularly" vulnerable to be abused for terrorist financing. We do not agree with this premise because the evidence over the past several years shows that instances of terrorist financing by NPOs are extremely rare relative to the size of the sector. Hence R8 needs to be revised to reflect this reality.

We are pleased to see that some of our previous comments and recommendations have already found their way into the draft BPP. In particular paragraphs 7a, 7b and 7e (calling for a targeted approach rather than one-size-fits-all), 21 (calling for proportionality in risk mitigation measures) and the new section V. on access to financial services are significant improvements over the current BPP. We also welcome the decision, based on our input, that examples of good NPO practices solicited for Sec. IV will be put into the Annex, with appropriate cautions against using them as a checklist. We reaffirm our request that any of the practices and examples regarding NPOs that remain or will be included in the paper in the future revisions are put in that Annex.

We also appreciate the fact that at the March 25 meeting the FATF President acknowledged that a consultation process with the NPO sector and FATF already exists. We strongly recommend this consultation to be formalized with operational rules (whether or not related to R8) either as part of the private sector consultative forum or as a separate NPO consultative forum.

However, we also remain concerned by the limited and indirect process of sharing the draft and the short time for response. This undermines the FATF's commitment to outreach to the sector. If several national delegations and the European Commission had not agreed to engage in open consultation with the NPO sector many of the signatories to these comments would not have seen the draft. As it is in some regions NPOs did not get the opportunity to see the document or comment on it.

We submit these comments in the spirit of building a positive engagement between the FATF and NPO sector and producing the best possible document. We hope that future drafts of this document will be shared as well and with a broader group of NPOs.

Executive Summary

Following are the **overarching issues** that NPOs advise FATF to consider and, wherever appropriate, to incorporate into the document:

(1) The BPP should emphasize that its primary purpose is to "provide guidance for governments" and to support outcomes that do not over-regulate NPOs. To avoid overregulation provisions for NPOs should be presented in an annex as suggestions to assist them in improving their own practices. The BPP ought to avoid using the word 'should' for the NPO-related provisions.

(2) When finalizing the text, the BPP should be cognizant that "the overall risk of terrorist abuse of the NPO sector is very low," both in numbers and geography. This will improve the credibility of the paper as well as its validity among stakeholders.

(3) On the risk assessment, throughout the paper the BPP should include more explicit statements that any further measures should be adopted only after (1) a risk assessment is conducted and (2) existing measures are applied and assessed regarding their ability to manage and mitigate the risk identified. If risk is low, taking further action is not justified.

(4) The BPP should be more explicit that when mitigating risk, actions and measures should (1) relate only to identified risk; (2) be evaluated against the principles of proportionality, protection of legitimate NPO activities and international human rights and humanitarian law, and (3) be applied only to those NPOs at risk.

(5) The BPP should emphasize and ask for outreach discussions at every step of the process (risk assessment, mitigation, mutual evaluation, financial services) and recommend specific good outreach practices.

(6) The BPP should explicitly recognize that although safety will always be a concern when working in high-risk environments, NPOs must be able to take appropriate risks without fear of drastic enforcement measures.

The above issues highlight key premises we propose be **explicitly stated** in the BPP to

provide further clarity, ensure that the BBP will be applied in the spirit of the R8/Interpretive Note, and minimize misinterpretation and negative consequences, which we believe is also FATF's intention.

In the detailed comments that follow we provide further explanation and examples, and raise a few other issues for consideration.

I. General Comments

Purpose of the Best Practices Paper

Paragraph 6b of the draft states that one of the purposes of the BPP is to assist NPOs with meeting the objectives of R8. However R8 is clearly targeted to governments (and NPOs are subject to government counter-terrorism financing regulations, not R8).

We strongly suggest that: (1) the BPP clarify that its **primary purpose is to provide guidance for governments on steps they should undertake as they implement R8 and the Interpretative Note and support outcomes that do not over-regulate NPOs**. (2) As a secondary objective, the BPP may inform and assist NPOs in improving their own practices for preventing abuse by highlighting resources and illustrative good practice responses of individual NPOs. This will also help make it clear to governments that the BPP provisions should not be imposed on the NPO sector, but rather should be considered as recommended guidance for government approaches in meeting R8/IN objectives.
To be inserted / amended in the para 6 of the draft BPP.

The BPP mixes the terminology "good practice"/"best practice". We suggest the term "good practice" to be used throughout the paper when referring to NPOs.
To be inserted / amended throughout the entire draft BPP.

General Principles

- **State that cases of over-regulation/misinterpretation as a reason to revise the BPP**

When describing the background for the BPP revision the introduction (paragraph 1) should state that misinterpretation and overregulation by governments when implementing R8 have created the need for more guidance on how governments can implement R8 correctly.
To be inserted / amended in the para 1 of the draft BPP.

- **Remove broad brush generalizations about abuse of the NPO sector**

Paragraph 5 of the draft states that the "sector continues to be misused," implying abuse of the sector as a whole. The same issue comes up again in paragraph 7f. Overall the draft conveys a strong impression that NPO funding in general is a terrorist risk and should be closely monitored, while the evidence shows that such abuse is rare. We recommend that

the introductory language clearly state that "the overall risk of terrorist abuse of the NPO sector is very low". The paragraph in the draft does not make this clear and in fact portrays a picture that differs from reality. This could be further elaborated if needed to state that "within the sector, there are cases of abuse, which are rare." This distinction is important, as painting the entire sector with a broad brush accusation of abuse contributes to the problem of overregulation.
To be inserted / amended in the para 5, 7 of the draft BPP.

These introductory messages should be balanced with a warning about the negative impacts that over-regulation can have and the need to base any regulation on a risk based approach (which will be an intro into to the measures in para 28 of the BPP).
To be inserted / amended in the para 5, 7 of the draft BPP.

- **Feature general principles with steps to implement R8**

We recall the December 2014 NPO recommendation that the BPP should contain a stand-alone list of R8/Interpretative Note principles (respect for international human rights obligations, a risk based approach, proportionality, effectiveness and protection for the legitimate activities of NPOs) in the beginning so to be considered as a benchmark for each specific measure recommended by the BPP. Some of these principles are integrated in some parts of the draft text. However, we believe that since they are underlying principles that should guide each step, approach and measure they should be presented separately and further elaborated. We recommend that **under each step the BPP provide good practice approaches for governments to implement** the steps and include examples of practices to avoid, such as over-regulation, or practices not in line with R8 and binding international human rights obligations (perhaps in boxed text).
To be inserted / amended throughout the entire draft BPP.

The BPP should explain the **need for all countries implementing R8 to be consistent with the freedoms of association, assembly and expression as well as international humanitarian law.** It can remind them that the UN, in its 2006 Global Counterterrorism Strategy, noted the importance of "ensuring respect for human rights for all and the rule of law while countering terrorism."[1] In paragraph 6a the phrase "consistent with obligation to respect freedoms of association, assembly and expression and international humanitarian law" can be added to make this clear. Paragraph 20 makes this point very well, but it should also be noted in the introductory part of the BPP.
To be inserted / amended in the para 6 of the draft BPP.

We ask that the BPP consider the issue of **"sectoral equity"** - the principle that government should not impose burdens on NPOs that it does not impose on businesses. Note that this point is explicitly referenced in the UN Special Rapporteur Maina Kiai's report on foreign funding restrictions and the way they relate to counter terrorism and money laundering needs and obligations:

[1] Please see http://www.un.org/en/sc/ctc/action.html

"The Special Rapporteur also calls for sectoral equity, noting that commercial companies and other entities have been abused for terrorist purposes. He calls on States to avoid measures that disproportionally target or burden civil society organizations, such as imposing onerous vetting rules, procedures or other CSO-specific requirements not applied to the corporate sector write large".[2]

To be inserted after paragraph 21

The BPP should also direct governments to **consider the added administrative costs and burdens that these recommendations might generate.** There appears to be an assumption that these activities are cost neutral and they are not. Governments in particular should be encouraged to make use of existing processes and not unduly create additional systems that may have unintended consequences that undermine, or even, reduce the impact of the objective to target terror financing.

This is already a problem. Transactional costs are spiraling out of control, as duplicative due diligence is conducted on every transaction by different actors, including governments, donors, NPOs and banks. Hence we recommend that the BPP state that in the risk assessment governments should take actions of different players/stakeholders (civil law/tax law/self-regulation/banking laws) into account to avoid duplication of efforts.
Insert at Section IIIA

II. Guidance and examples to countries

Clear guidance to governments on how to do the national risk assessments

The BPP needs to provide greater clarity in paragraphs 14-15 on the process of carrying out national risk assessments. Countries have reported problems with lack of guidance on how to do them. This additional guidance should stress that laws and other measures (such as self-regulatory measures) should be taken into account in the national risk assessment and that a risk does not require further action if existing laws and measures already address it properly. **The BPP should clearly state that, if a country conducts a thorough risk assessment and finds no significant unaddressed risk for the NPO sector no further action would be required.** We have seen examples of countries that have found that there is no need for further action. It would be helpful for governments to know that where there is no significant risk no further action is expected. The BPP should also clearly state that **there should be no assumptions about the level of risk prior to the risk assessment.** Only if the risk assessment finds that a particular risk exists and is not yet appropriately addressed with effective hard law/soft-law measures, should further action be considered.
To be inserted / amended in the para 14-15 of the draft BPP.

[2] Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association the exercise of the rights to freedom of peaceful assembly and of association in the context of multilateral institutions. 1 Sept. 2014 A/69/365

An example of good practice that can be inserted in the text: In at least two cases, domestic reviews have been undertaken in a genuinely consultative and inclusive way, with good results. In two countries Financial Intelligence Units chaired domestic review processes. The process was implemented by a committee consisting of government and NPO representatives equal in both number and status. In both cases, the result was agreement between the government and NPO sector on the main strategic risks in their countries, and the strategies needed to address them.

An example of bad practice that can be inserted in the text: Country A justified enactment of a new AML/CFT law that requires all NPOs to register and report all foreign cash transfers to the government by citing FATF R8. No risk assessment was carried out and there was no outreach to NPOs or other affected sectors, such as barristers and banks. Research on the law concluded that the sheer amount of information collected and stored by the government will have negative implications for cross-border philanthropy and human rights in the future.

To be inserted / amended in the para 14-15 of the draft BPP.

Mitigating the risk

At the outset this section should remind governments that when mitigating risk actions taken should relate only to a specific identified risk and be evaluated against the FATF principles of proportionality, protection of legitimate NPO activities and the standards in international human rights and humanitarian law.
To be inserted in para. 17 or create a new paragraph

The section of the BPP on mitigating the risk should also include **a list of regulatory measures that are not required by R8.** For example, measures NOT required by the R8 include:

- burdensome registration requirements for NPOs, including overly complicated procedure, arbitrary denial, annual registration, ban on registration;
- an overly restrictive approach related to the NPOs' legitimate activities, such as proscribing the purpose of NPO activities;
- burdensome reporting requirements for NPOs and high penalties for non-compliance, including special staff responsible for counter-terrorism compliance;
- detailed activity report and assessment of work;
- compulsory annual audits of NPOs;
- limiting the right to freedom of peaceful assembly by deeming protests " propaganda for terrorist organizations";
- prohibitions to access funding;
- requiring NPOs to obtain Government approval prior to receiving funding;
- requiring the transfer of funds to a centralized Government fund;
- banning or restricting foreign funded NPOs from engaging in human rights or advocacy activities;

- stigmatizing or delegitimizing the work of foreign-funded NPOs by requiring them to be labeled as "foreign agents" or other pejorative terms;
- initiating audit or inspection campaigns to harass NPOs; and
- imposing criminal penalties on NPOs for failure to comply with the foregoing constraints on funding.

To be inserted / amended in the para 19 of the draft BPP or as a separate paragraph.

Paragraph 20 should provide more detailed information to assist countries implementing R8 by describing the specific human rights standards that restrictions on civil society must meet. UN Special Rapporteurs Martin Sheinin[3] and Maina Kiai[4] have explained these to include the following criteria:

- "[s]tates shall not invoke national security as a justification for measures aimed at suppressing opposition or to justify repressive practices against its population. The onus is on the Government to prove that a threat to one of the grounds for limitation exists and that the measures are taken to deal with the threat."
- "restrictive measures must be the least intrusive means to achieve the desired objective and be limited to the associations falling within the clearly identified aspects characterizing terrorism only."
- "Laws drafted in general terms limiting, or even banning funding under the justification of counter-terrorism do not comply with the requisites of "proportionality" and "necessity.""
- "The Special Rapporteur also calls on States to avoid measures that disproportionately target or burden civil society organizations, such as imposing onerous vetting rules, procedures or other CSO-specific requirements not applied to the corporate sector writ large."

These criteria are consistent with a risk based approach, making them doubly useful.
To be inserted / amended in the para 20 of the draft BPP.

Paragraph 21 c) contains a mistake, as it proposes the existence of "legitimate terrorist activities".

Outreach to NPO sector

First, the BPP should make it clear that outreach discussions should occur at every step of the process including national risk assessments, development of risk mitigation measures where current law and self-regulation may leave gaps, protection of legitimate nonprofit organizations and their beneficiaries, the mutual evaluation process and issues relevant to financial services. *To be inserted into para 22*

[3] Report to the UN General Assembly by Special Rapporteur on the promotion and protection of human rights while countering terrorism, Martin Scheinin, 16 August 2006 See A/61/267 para. 20.
[4] UN General Assembly, Report of the Special Rapporteur on the rights to freedom of peaceful assembly and of association, Maina Kiai April 2013 A/HRC/23/39 para 23

Second, to facilitate such practice, the BPP should recommend specific good outreach practices. For example, governments need to:

- establish a collaborative relationship with the NPO sector. This requires regular and frank dialogue about trade-offs involved on the ground, and about how to move forward to address them.
- provide adequate opportunity for NPOs to engage in dialogue and be open and respectful of diverse viewpoints.
- share prepared documents for consultation and allow ample time for inputs.

To be inserted in para 24

The BPP could offer examples of outreach, both good and bad. A separate Annex with summaries of good outreach process would be very useful. For example, the Canadian Policy Research Networks published a handbook that provides practical steps for implementing a process of citizen engagement.[5] The Conference of INGOS of the Council of Europe as a Code of Good Practice for Civil Participation in the Decision Making Process that provides a number of useful tools and mechanisms for productive government-civil society engagement.[6] Many member state of the FATF have also own rules of consultation with the sector which should also be applied to this situation.
To be inserted / amended in the para 24 of the draft BPP.

Supervision and monitoring of NPOs/subset NPOs

We suggest that the section of the BPP on supervision and monitoring of NPOs should clearly state that, in line with the risk based approach, both the general (paragraph 26) as well as the specific (paragraph 27) supervision measures of the NPO sector should be measures of risk mitigation based on a risk assessment (and are only to happen if the risk assessment came to the conclusion that a specific risk exists and existing measures are not enough to address that risk).

The BPP should also clarify that the specific measures as outlined in paragraph 27 should only be applied to those NPOs at risk (be they a subset or other). The current wording confuses the reader since it refers to the subset as if it is always assumed to be at risk. This should not be the case in a risk based approach (as we noted only if the national risk assessment comes to the conclusion that the subset is at risk). We would like to stress in this context that in particular larger organisations/foundations (with more financial resources) working in an international environment will often have the most due diligence, so that there should be no assumptions about risk.

The wording of paragraph 27 should make clear that the listed specific measures are not a suggested checklist but just an exemplary list of potential measures to address a specific

[5] "Handbook on Citizen Engagement: Beyond Consultation" by Amanda Sheedy, Canadian Policy Research Networks, March 2008 Available online at http://www.cprn.org/documents/49583_EN.pdf
[6] CONF/PLE(2009)CODE1 1 October 2009 Available online at http://www.coe.int/t/ngo/Source/Code_English_final.pdf

identified risk. Further, the current draft BPP contains a sentence "The specific measures that must be applied to this particular subset include requirements to:" and then lists measures that governments must implement. With this the draft BPP explicitly requires governments to take measures towards supervision of NPOs that the IN does not explicitly require, going beyond the remit of the IN. In fact some of the measures for the NPOs listed in the IN section can be achieved through self-regulation. Therefore we recommend that that sentence be deleted and the BPP suggest instead that "measures that could be considered would include....."
To be inserted / amended in the para 26-27 of the draft BPP.

III. NPO Practice

We strongly recommend that the title of Section IV not be "best" practices for NPOs, as it contributes problematic implementation of R8 – a checklist approach. (We also note that it is not an appropriate role for FATF to define "best practices" for the NPO sector.) We propose the title be changed to **"Actions NPOs can take to protect against abuse."**

The introductory paragraph of Section IV does not explain or stress whether this section applies to the whole NPO sector (as it seems from current wording), the subset under the R8 or those identified at risk in the national risk assessment. This should be clearly stated.

In addition, we are very concerned that Section IV uses "should" language, as this wording is not used in any other section of the BPP, but only for the NPO sector. This needs to be avoided.
To be inserted /amended before the para 42 of the draft BPP.

- **Risk analysis v. risk assessment**

Paragraphs 42/43 indicate that NPOs are to undertake a risk assessment. To avoid confusion with NPO participation in the national risk assessment process, it should use the term "risk analysis." The BPP should not use the same terminology (risk assessment) for different undertakings of the governments and NPOs.
To be inserted / amended in the para 42-43 of the draft BPP.

- **Mitigating risk**

The recommendations on "due diligence" relating to donors and recipients imply the same kind of due diligence is necessary for both donors and those that receive money from a NPO, including partner organizations. However, different kinds of due diligence considerations are needed for funds coming in to an organization than for funds going out, for several reasons. First, if funds are spent properly, the justification for any requirements on screening donors is limited to where a donor may exercise undue influence over NPO operations. Second, any donor screening must be subjected to a risk based analysis and the proportionality test. It would be both unfeasible and unreasonable to expect NPOs that receive large numbers of small donations from the general public to screen each donor. This should be made clear in the BPP. Otherwise this section could lead to overregulation, as seen in some countries.

To be inserted / amended in the para 44, 45, 55 of the draft BPP.

- **Thorough due diligence practices should limit liability**

The draft makes no mention of good faith or how government response should take this factor into account when responding to apparent abuse. The BPP should discuss the consequences when organizations follow good due diligence practices but experience problems with abuse by terrorist organizations. There should be an acknowledgement that an organization that follows reasonable due diligence should not be held criminally liable or be automatically have all its assets frozen. This recognizes that there is so no such thing as zero risk and a zero tolerance approach by governments would not meet the standard of proportionality or protection of legitimate NPOs.

In addition, paragraph 37 should add that response to violations should address problems without affecting the organization overall (unless it is a sham). It should stress the point that beneficiaries should not suffer as a result of investigation or enforcement action.

In addition, the BPP should provide context so that references to measures like "mandating changes in management of NPOs" (para. 37) are not misinterpreted and misused.

In short, the paper has to explicitly recognize that there will always be risks when working in high risk environments and that NPOs must still be able to take appropriate risks without fear of drastic enforcement measures. If every organization and its donors have to fear investigations if its supplies are looted/taken by a terrorist organization and its staff fear criminal sanctions or even being publicly shamed, they and their donors will simply not attempt to deliver aid in areas at risk of being overrun, often the areas where we are needed the most.
To be inserted / amended in the para 44-46 of the draft BPP.

- **Self-regulatory programs**

References to self-regulatory measures needing to be "strengthened" or that "additional" ones are needed assume what exists is inadequate. Instead the BPP paragraphs on self-regulatory programs 47-49 should mirror the statement at the beginning (in 1) that says such mechanism continue to evolve. It might suggest that the NPO sector can further work to disseminate self-regulatory measures, provide training and build capacity in the sector for adopting them, and monitor and evaluate their effectiveness and relevance so that these measures evolve and adapt to the times. The BPP should also refer to several hundreds of existing self-regulatory and soft law approaches globally and list some of them in the Annex.
To be inserted / amended in the para 47-49 of the draft BPP.

- **Good governance by NPOs**

This part should be changed to include a short introduction, reference to a wide variety of self-regulations and practices, and the annex of examples attached or simply referenced to several hundreds of existing self-regulatory and soft law approaches globally. The

introduction should **avoid any should/recommendation style wording**, but rather describe that "*several NPOs have developed good practice on financial controls as follows…*"
To be inserted / amended in the para 50-53 of the draft BPP.

V. Access of NPOs to Financial Services

We are pleased to see this section added to the BPP. We suggest that the BPP note that steps taken by NPOs may not be enough to resolve problems, since international transfers usually go through correspondent banks and NPOs do not have direct contact with them. As a result, there is only so much NPOs can do to reassure banks. It is also up to governments to adopt regulatory structures and proportionate sanctions for banks that facilitate NPO access to financial services. It is in everyone's best interest to do so.
To be inserted in paragraph 69

Conclusion

Note that, due to the short comment period and the difficulties associated with distribution of the draft to NPOs, the nonprofit sector has had only about two weeks to review the draft and generate comments. The group represented by these comments is smaller than it would have been with a more time.

The Best Practices Paper on Combatting the Abuse of Non-Profit Organisations is an important document that will have a significant impact on our sector for many years to come. We urge FATF to adopt our recommendations and to take the time needed to produce the best possible result. If this means extending the time to complete the BPP beyond June 2015 that should be done.

If you have questions or would like any additional information we will be glad to supply it. As stated above, we encourage you to share any additional drafts with the NPO sector.

We can be contacted through Lia van Broekhoven of the Human Security Collective (lia@hscollective.org) or Kay Guinane of the Charity & Security Network (kguinane@charityandsecurity.org).

Yours truly,

ACRI - Associazione di Fondazione e di Cassi di Risparmio Spa	Italy
Adventist Development and Relief Agency - Germany	Germany
Assifero	Italy
Association of German Foundations	Germany
Association Konekt	Macedonia
Association of Liechtenstein Charitable Foundations	Liechtenstein
Association of Spanish Foundations	Spain

Australian Council for International Development	Australia
Berghof Foundation	Germany
Brot für die Welt	Germany
Bulgarian Center for Not-for-Profit Law (BCNL)	Bulgaria
Bulgarian Donors Forum	Bulgaria
Catholic Relief Services	US
CDA – Collaborative Learning Projects	US
Center for the Development of Democracy and Human Rights	Russia
Charity & Security Network	US
Civic Development and Partnership Foundation	Armenia
CIVICUS	South Africa
Conciliation Resources	UK
Council of Finnish Foundations	Finland
Council on Foundations	US
Czech Donors Forum	Czech Republic
Defending Dissent Foundation	US
Donor and Foundation Networks in Europe	Belgium
Dutch Association of Foundations	The Netherlands
European Centre for Not for Profit Law	Hungary
European Foundation Center	Belgium
Fondation de France	France
Fondation EurActive	Belgium
Fondation Merieux	France
Fondation Pro Victimus	Switzerland
Fonds 1818	Netherlands
Fund for Global Human Rights	UK
Global Financial Integrity	US
GPPAC Foundation – Global Partnership for the Prevention of Armed Conflict	The Netherlands
Helsinki Citizens' Assembly Vanadzor Office	Armenia
Helsinki Committee of Armenia	Armenia
Human Rights First	US
Human Security Collective	Netherlands
ICCO	Netherlands
International Center for Not-for-Profit Law	US
International Partnership for Human Rights	Belgium
Islamic Relief USA	US
Islamic Relief Worldwide	US
Joseph Rountree Charitable Trust	UK
Kazakhstan International Bureau for Human	Kazakhstan

Rights and Rule of Law	
Kinder USA	US
Luso-American Development Foundation	Portugal
Mercy Corps	US
Moriah Fund	US
Moziak Foundation	Bosnia and Herzegovina
Muslim Charities Forum	UK
Oak Foundation	Switzerland
Philanthropy Ireland	Ireland
Polish Donors Forum	Poland
Portugese Foundation Center	Portugal
Regional Center for Strategic Studies	UK
Riksbankens Jubileumsfond	Sweden
Swiss Foundations	Switzerland
Syrian American Medical Society	US
The National Forum for Voluntary Social Work	Sweden
Third Sector Foundation of Turkey	Turkey
Transparency International Secretariat	Germany
United Muslim Relief	US
Mark B. Weinberg, Member of the American College of Trust & Estate Counsel, FATF Task Force*	US
Volkswagen Stiftung	Germany
West Africa Civil Society Institute	Ghana
Women Peacemakers Program	Netherlands
Worldwide Initiative for Grantmaker Support	Brazil
Zakat Foundation	US

*Organization name for identification purposes only

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